PLAZA
ENTERTAINMENT, INC.

Producer and Distributor of
Quality Family Programming

March 9, 1999

Mr. Joe Gerek
WRS FILM & VIDEO LABS, INC.
1000 Napor Blvd.,
Pittsburgh, PA 15205

RE: LOCK BOX ACCOUNT FOR "NATIONAL BANK OF CANADA"

Dear Joe:

As per our meetings and prior agreement, please be advised that the Plaza Ent., Inc. Board of Directors has approved and authorized that a "LOCK-BOX" account be opened at the National Bank of Canada in the name of "Plaza Entertainment, Inc." Accordingly, please accept this letter as our formal authorization for you to proceed with the opening of this account and the commencement of our mutual collection and dispersal efforts from Plaza's video Accounts Receivable.

Plaza's Federal I.D. # is 95-458-0273.

Sincerely,

Eric Parkinson,
President / C.E.O.

304 North Edinburgh Ave., Los Angeles, CA 90048
TEL (213) 852-1800 • FAX(213) 852-1808

EXHIBIT
14